

EXHIBIT 2

Letter dated March 12, 2009 from North Carolina Department of Health and Human Services,
Division of Medical Assistance, Provider Services Section to Gordian Medical, Inc.



North Carolina Department of Health and Human Services
Division of Medical Assistance
Provider Services Section

2501 Mail Service Center • Raleigh, N. C. 27699-2501
Tel 919-855-4050 • Fax 919-715-8548

Beverly Eaves Perdue, Governor
Lanier M. Cansler, Secretary

Tara R. Larson, Acting Director

March 12, 2009

Gordian Medical, Inc.
Attn Ron Raglin
17595 Cartwright Road
Irvine CA 92614-5847

RE: DME enrollment in the North Carolina Medicaid Program

Dear Mr. Raglin:

The Division of Medical Assistance has reviewed your application for enrollment in the North Carolina Medicaid Program.

Your request for enrollment has been denied. Your agency does not meet the requirements for enrollment due to the following reason:

- The product/service your agency supplies is not a unique product.

Out-of-state providers will be enrolled when the product they supply or manufacture is not available through an enrolled provider located within the state or border area.

Thank you for your interest in the North Carolina Medicaid Program. If you have any questions regarding this notice, please contact me at the number below.

Sincerely,

A handwritten signature in cursive script that reads "Donna Whitlock".

Donna Whitlock
Enrollment Specialist
DMA Provider Services
919-855-4074